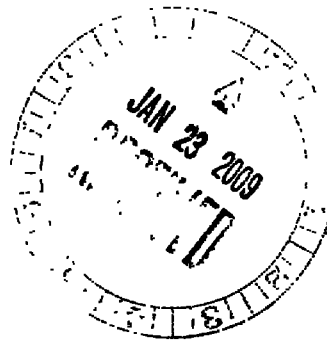


JAN 23 2009

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FIRST UNION RAIL

One O'Hare Centre  
6250 River Road, Suite 5000  
Rosemont, IL 60018



SURFACE TRANSPORTATION BOARD

VIA UPS 2<sup>nd</sup> DAY AIR

January 15, 2009

Ms. Anne K. Quinlan  
Surface Transportation Board  
395 E Street, S.W. Suite 100  
Washington, DC 20024  
Attn: Recordation of Railroad Equipment

**Re: Memorandum of Lease Agreement**

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated October 3, 2008, a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. The names and addresses of the parties to the enclosed document are:

Lessor First Union Rail Corporation  
One O'Hare Centre  
6250 River Road, Suite 5000  
Rosemont, IL 60018

Lessee MHI-ES Equipment, Inc.  
800 Cranberry Woods Dr., Suite 450  
Cranberry Township, PA 16066

A description of the railroad equipment covered by the enclosed document is thirty-four (34) 52' 6" 100-ton mil gondola cars, with NDYX marks (see Exhibit A for numbers).

A short summary of the document to appear in the index follows Memorandum of Lease

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Best regards,

Marcia Dunne  
Senior Documentation Specialist

Enclosure  
(MHI 0002)

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ASSIGN. NO. MHLO002

## MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 3rd day of October 2008, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and MHF-LS EQUIPMENT, INC. ("Lessee"), a Delaware corporation.

**WITNESSETH:**

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of July 7, 2008, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 2 the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of October 3, 2008, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

**LESSOR:**

FIRST UNION RAIL CORPORATION

ATTEST:

By: [Signature]  
Name: K. H. Domareusk.

By: [Signature]  
Name: RICHARD SEYMOUR  
Title: VICE PRESIDENT SALES & MARKETING

Title: DIRECTOR OF DOCUMENTATION Executed on this 3rd day of October 2008.

[CORPORATE SEAL]

STATE OF ILLINOIS  
COUNTY OF COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD T SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 3rd day of October 2008.

[Signature]  
Notary Public

My Commission Expires:

6-2012  
(Notary Public)



**LESSEE:**

MHF LOGISTICAL SOLUTIONS, INC.

By: [Signature]

Name: William L. Follett

Title: Vice President

**ATTEST:**

By: [Signature]

Name: KURT COLIZOLU

Title: DIRECTOR COMPLIANCE & QA

Executed on this 29<sup>th</sup> day of SEPTEMBER, 2008

[CORPORATE SEAL]

STATE OF Pennsylvania

COUNTY OF Butler

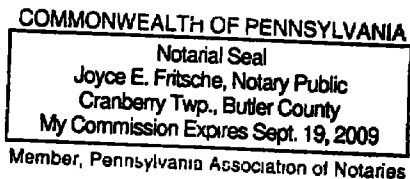
I, Joyce E. Fritsche, a Notary Public of the County and State aforesaid, certify that William Follett personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 29<sup>th</sup> day of September, 2008.

[Signature]  
Notary Public

Commission Expires:

9.19.09  
(Notary Public)



**EXHIBIT A**  
**to**  
**MEMORANDUM OF LEASE**

- I.      **NUMBER OF CARS:**                      Thirty-four (34)
- II.     **DESCRIPTION OF CARS:**            52'6" 100-ton mill gondolas with 5 foot side height, 2494 cu. ft capacity and 268,000 lbs. total weight on rail.
- III.    **CAR NUMBERS:**
- |      |        |
|------|--------|
| NDYX | 315056 |
| NDYX | 315073 |
| NDYX | 315085 |
| NDYX | 315088 |
| NDYX | 315094 |
| NDYX | 315098 |
| NDYX | 315239 |
| NDYX | 315243 |
| NDYX | 315246 |
| NDYX | 315461 |
| NDYX | 315465 |
| NDYX | 315467 |
| NDYX | 315468 |
| NDYX | 315482 |
| NDYX | 315496 |
| NDYX | 315497 |
| NDYX | 315504 |
| NDYX | 315505 |
| NDYX | 315508 |
| NDYX | 315511 |
| NDYX | 315512 |
| NDYX | 315516 |
| NDYX | 315518 |
| NDYX | 315531 |
| NDYX | 315544 |
| NDYX | 315562 |
| NDYX | 315564 |
| NDYX | 315569 |
| NDYX | 315574 |
| NDYX | 315575 |
| NDYX | 315577 |
| NDYX | 315578 |
| NDYX | 315589 |
| NDYX | 315594 |